EXHIBIT 142

To: Walker, Lisa[Walker,Lisa@Endo.com]

From: KLLindell@ups.com Sent: Fri 4/11/2014 9:13:31 PM

RE: EXTERNAL: RE: Getting to you your customers

Subject:

Yes, and to some degree your customers based on the information that you provide us. The original plan was to survey your customer's but in the end we went down a different path.

Thanks, Kim Lindell Regulatory Affairs Supervisor UPS Supply Chain Solutions, Inc. 211 Lake Drive, Ste F Newark, DE 19702 P~302.631.5453 F~302.631.5238 kllindell@ups.com

UPS. WE ♥LOGISTICS

From: Walker, Lisa [mailto:Walker.Lisa@Endo.com]

Sent: Friday, April 11, 2014 4:54 PM To: Lindell Kimberly (EEU1NMM)

Subject: RE: EXTERNAL: RE: Getting to you your customers

Hi Kim

So you getting to know your customer program is around your Clients? Thanks,

Lisa

From: KLLindell@ups.com [mailto:KLLindell@ups.com]

Sent: Friday, April 11, 2014 4:08 PM

To: Walker, Lisa

Subject: EXTERNAL: RE: Getting to you your customers

Hi Lisa-UPS does have a Know Your Customer Program in place. However, as a 3PL provider we do not maintain the relationship with our client's (Endo) customers. You may recall the survey that we asked you to complete? This survey contained questions about your SOM program, process for vetting new customers, customer types. etc. This allows us to do our due diligence to the extent that we can. Having said that, we believe that the DEA requires both the manufacturer and the distributor to have a program in place. Let me know if you would like to discuss further.

Thanks, Kim Lindell Regulatory Affairs Supervisor UPS Supply Chain Solutions, Inc. 211 Lake Drive, Ste F Newark, DE 19702 P~302.631.5453 F~302.631.5238 kllindell@ups.com

UPS. WE **♥**LOGISTICS

From: Walker, Lisa [mailto:Walker.Lisa@Endo.com]

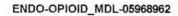
Sent: Wednesday, April 09, 2014 5:19 PM

To: Lindell Kimberly (EEU1NMM) Subject: Getting to you your customers

Hi Kim,

There have been many discussions around getting to know you customers at Endo and Qualitest. With that being said, I was under





E0753.1



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the impression that UPS was not required by the DEA to perform these audits, and it was the responsibility of the manufacturers.

Can you please confirm my assumption is correct?

E0753.2

Endo is looking at an outside vendor to perform these audits and someone mentioned to me that they thought UPS had to perform

these audits as well, which I do not believe is true.

I would appreciate any information you can provide. Thanks,

Lisa

Associate Director, Customer Service and Distribution 1400 Atwater Drive Malvern PA 19355

Walker.lisa@endo.com

endo

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